

2075

COMPONENT UNIT
FINANCIAL STATEMENTS
OF THE
JEFFERSON DAVIS PARISH MOSQUITO
ABATEMENT DISTRICT
JENNINGS, LOUISIANA
AS OF DECEMBER 31, 2000
AND FOR THE YEARS ENDED DECEMBER 31, 2000 AND 1999

FREDERICK, NORTON, ROBERT & SCHULTHEISS
CERTIFIED PUBLIC ACCOUNTANTS
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Under provisions of state law, this report is a public document. A copy of the report has been submitted to the public and other appropriate public officials. This report is available for public inspection at the State House Office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 2-20-01

**JEFFERSON DAVIS PARISH MOSQUITO
ABATEMENT DISTRICT
Jennings, Louisiana**

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INDEPENDENT AUDITORS' REPORT

The Board of Commissioners
Jefferson Davis Parish Mosquito
Abatement District
Bossier, Louisiana

Guarantee:

We have audited the accompanying component unit financial statements of the Jefferson Davis Parish Mosquito Abatement District, a component unit of the Jefferson Davis Parish Police Jury, as of December 31, 2000 and for the years ended December 31, 2000 and 1999. These component unit financial statements are the responsibility of the Jefferson Davis Parish Mosquito Abatement District. Our responsibility is to express an opinion on these component unit financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the component unit financial statements referred to above present fairly, in all material respects, the financial position of the Jefferson Davis Parish Mosquito Abatement District, as of December 31, 2000, and the results of its operations years ended December 31, 2000 and 1999 in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued a report dated May 18, 2004, on our consideration of the Jefferson Davis Parish Mosquito Abatement District's internal control and our test on its compliance with certain provisions of laws, contracts, and grants.

Frederick, Norton, Robert & Schultness

Frederick, Norton, Robert & Schultness

May 18, 2004

JEFFERSON TOWNSHIP FIREHOUSE/COLLEGE/ASSESSMENT DISTRICT

**COMPONENT UNIT COMBINED BALANCE SHEET
ALL FUND TYPES-AND ACCOUNT CATEGORIES
As of December 31, 2000**

	GOVERNMENTAL FUND TYPE		ACCOUNT GROUP		TOTAL (DEFICIT/SURPLUS ONLY)
	GENERAL FUND	FUND- ASSETS	GENERAL LONG-TERM DEBT/RENTALS		
ASSETS AND OTHERS:					
Assets:					
Cash and cash equivalents	\$ 88,819	\$ 0	\$ 0	\$ 88,819	
Receivables - All Fund Types	88,817	0	0	88,817	
Property, Plant and Equipment	0	1,000,000	0	1,000,000	
Amounts due from other funds	0	0	0	0	
Retirement Long Term Debt	0	0	0	0	
Total ASSETS and OTHERS	1,777,636	1,000,000	0	1,777,636	
LIABILITIES, EQUITY AND OTHERS:					
Liabilities:					
Accounts Payable	\$1,000	\$ 0	\$ 0	\$1,000	
Deferred Payables	0	0	0	0	
Payroll/Deferred Payables	1,000	0	0	1,000	
Interest & Dividends Payable	0	0	0	0	
Accrued/Compensation Expenses	0	0	0	0	
Total Liabilities	\$1,000	0	0	\$1,000	
Debt Equity and Other Credits:					
Reserve for Contingent Liabilities	0	1,000,000	0	1,000,000	
Long Term Debt (presented unamortized)	1,776,636	0	0	1,776,636	
Total Equity and Other Credits	1,776,636	1,000,000	0	2,776,636	
TOTAL LIABILITIES, EQUITY AND OTHERS	\$ 1,777,636	\$ 1,000,000	\$ 0	\$ 2,777,636	

The accompanying notes are an integral and essential component of the financial statements

COMPARISON OF THE BALANCE SHEET OF THE COMPANY

Information for the year ended 31 December 2019

Information for the year ended 31 December 2018

Information for the year ended 31 December 2017

Information for the year ended 31 December 2016

Information for the year ended 31 December 2015

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The information is for the year ended 31 December 2019 and 2018 only.

JEFFERSON DAVIS PARISH MOSQUITO
ABATEMENT DISTRICT
Jewburg, Louisiana

NOTES TO THE COMPONENT UNIT FINANCIAL STATEMENTS
December 31, 2000 and 1999

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND NATURE OF OPERATIONS

A. Nature of Operation

The Jefferson Davis Parish Mosquito Abatement District was created by the Jefferson Davis Parish Police Jury under the authority provided by the provisions of Part 1, Chapter V, of the Louisiana Revised Statutes of 1980, as amended and other constitutional and statutory authority supplemental thereto. Jefferson Davis Parish Mosquito Abatement District was created for the purpose of providing abatement, control, eradication, and study of mosquitoes and other arthropods of public health importance and all activities incidental thereto. Operations of the District are administered through the district director and includes the use of chemical pesticides, the application of which is accomplished through the use of aircraft and other mechanical vehicles in populated areas. The district operated within Jefferson Davis Parish and is financed primarily through ad valorem taxes.

B. Reporting Entity

CASH Codification Section 21 established criteria for determining the governmental reporting entity of component units that should be included within the reporting entity. Oversight responsibility by the police jury is determined on the basis of the following criteria:

1. Financial Accountability
2. Appointment of a Voting Majority
3. Imposition of Will
4. Financial Benefit to or Burden on a Primary Government
5. Financial Accountability as a result of Fiscal Dependency

Because the police jury has financial accountability and they appointed a voting majority of the board of supervisors, Jefferson Davis Parish Mosquito Abatement District was determined to be a component unit of the Jefferson Davis Parish Police Jury, the governing body of the parish and the governmental body with oversight responsibility. The accompanying component unit financial statements present information only on the funds maintained by the district and do not present information on the police jury, the general governmental services provided by the governmental unit, or the governmental units that comprise the governmental reporting entity.

C. Fund Accounting

The accounts of the mosquito abatement district are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprises its assets, liabilities, fund equity, revenues and expenditures. Revenues are accounted for in these individual funds based upon the purposes for which they are to be spent and the manner by which spending activities are controlled. The funds presented in the financial statements are described as follows:

JEFFERSON HANTS PARK MIDDLE
APARTMENT DISTRICT
Jefferson, Louisiana

NOTES TO THE COMPONENT UNIT FINANCIAL STATEMENTS
December 31, 2000 and 1999

1. Governmental Fund Type

General Fund

The General Fund is the general accounting fund of the separate governmental district. It accounts for all financial resources, except for those required to be accounted for in other funds.

2. Asset Groups

The account groups are the funds. They are concerned only with the measurement of financial position and do not involve measurement of results of operations.

General Fixed Asset Group

Fixed assets used in governmental operations are accounted for in the general fixed asset account group rather than in the governmental funds. General fixed assets are valued at historical cost or estimated cost if their true cost is not available. No depreciation has been provided on fixed assets.

General Long-term Debt Group

Long-term liabilities expected to be financed from governmental funds are accounted for in the general long-term account group, not in the governmental funds.

D. Basis of Accounting

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental fund types are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases and decreases in net current assets.

The modified accrual basis of accounting is used by all governmental fund types. Under the modified accrual basis of accounting, revenues are recognized when they become both measurable and available. Measurable means that the amount of the transaction is collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. A one-year availability period is used for revenue recognition for all governmental fund type revenues. Expenditures are recorded when the related fund liability is incurred. Principal and interest on long-term debt are recorded as a fund liability when due or when amounts have been accumulated in the debt service fund for payments to be made early in the following year.

1. Revenues

All revenues taxes are recorded in the year the taxes are assessed. All revenues taxes are assessed for the calendar year, become due on November 15th of each year, and become delinquent on December 31st. The taxes are generally collected in December of the current year and January and February of the following year. Interest income represents amounts earned on certificates of deposits, repurchase agreements and insured money market accounts invested with financial institutions. Interest earned on certificates of deposit is recorded when the certificate matures and the interest is available. Interest earned on insured money market accounts and repurchase agreements is recorded when received. Inter-governmental revenue is recorded when received.

2. Expenditures

Expenditures are generally recognized under the modified accrual basis of accounting, when the related fund liability is incurred, except for principal and interest on general long-term debt, which are recognized when due.

JEFFERSON DAVIS PARISH MOSQUITO
ABATEMENT DISTRICT
Jefferson, Louisiana

NOTES TO THE COMPONENT UNIT FINANCIAL STATEMENTS
December 31, 2000 and 1999

3. Other Financing Sources (Uses)

Transfer between funds that are not expected to be repaid and proceeds from the sale of bonds are accounted for as other financing sources (uses) and are recognized when the underlying events occur.

4. Budget Function

Formal budgetary accounting is not employed as part of the accounting system; however, an encumbrance ledger is used for budget comparisons for management control. An annual operating budget is adopted each year through the passage of an annual budget and amended as required for the general fund and the same basis of accounting is used to reflect actual revenues and expenditures/expenses recognized on a generally accepted accounting principles basis. Furthermore, the Jefferson Davis Parish Mosquito Abatement District also employs procedures in establishing the budgetary data reflected in these component unit financial statements as follows:

1. A summary of the total proposed budget is published and the public notified that the proposed budget is available for public inspection. After publication and public hearing the budget is adopted.
2. All appropriations lapse at year-end.
3. The annual budget for the general fund is prepared in accordance with the basis of accounting utilized by that fund.

Budgeted amounts included in the accompanying component unit financial statements include any amended budget amounts. The 2000 and 1999 budgets were adopted on December 14, 1999 and December 8, 1998, respectively, and is in compliance with Act 145 of 1994.

5. Cash and Cash Equivalents

For reporting purposes, cash and cash equivalents include demand accounts and repurchase agreements. Under state law, the Jefferson Davis Mosquito Abatement district may deposit funds within a fiscal agency bank organized under the laws of the United States, or under the laws of the State of Louisiana, or any other state in the union. Further, the district may invest in time deposits or certificates of deposit of state banks organized under Louisiana Law and national banks having principal offices in Louisiana, or in obligations guaranteed by the federal government.

The Jefferson Davis Parish Mosquito Abatement District had cash and cash equivalents totaling \$ 999,659 at December 31, 2000. Cash and cash equivalents are stated at cost which approximates market.

The following is a summary of cash and cash equivalents at December 31, 2000.

Deposits insured by the FDIC or FSLIC	\$ 2,039
Deposits and repurchase agreements which are uninsured and unguaranteed, with accounts held by counterparty, not in District's name	\$ 977,580

JEFFERSON DAVIS PARISH MOSQUITO
ABATEMENT DISTRICT
Bossier, Louisiana

NOTES TO THE COMPONENT UNIT FINANCIAL STATEMENTS
December 31, 2008 and 2009

G. Accruals

All accruals are reported at their net values, which is the gross estimate less the estimated portion that is expected to be uncollectible.

H. Fund Assets

Fund assets used in governmental fund type operations are accounted for in the General Fund Assets Account Group. Fund, property, and equipment acquired or constructed for general governmental operations are recorded as expenditures in the fund making the expenditures and capitalized in cost in the general fund assets account group.

I. Fund Equity

Reservations of fund balances of governmental funds are created to either (1) satisfy legal covenants that require that a portion of the fund balance be segregated or (2) identify the portion of the fund balance that is not appropriate for future expenditures. The General Fund of Jefferson Davis Parish Mosquito Abatement District has a fund balance that is unreserved and undesignated.

J. Vacation and Sick Leave

Full time employees accrue vacation leave at varying rates depending on years of service. Vacation leave must be used in the year it is accrued. An employee who resigns with proper notice may be paid up to 80 hours of unused vacation leave.

Employees accrue sick leave at varying rates depending on years of service. Employees are allowed to carryover up to 80 hours of accrued sick leave.

K. Total Columns on Component Unit Balance Sheet

The total columns on the component unit balance sheet are explained "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles.

L. CHANGES IN FUND ASSETS

A summary of changes in general fund assets follows:

Balance at December 31, 1998	\$ 962,118
Additions:	
1999	62,906
2000	60,188
Deductions:	
1999	42,734
2000	36,705
Balance at December 31, 2000	<u>\$1,605,873</u>

M. COMPENSATED ABSENCES

At December 31, 2008, employees of the mosquito abatement district have accumulated and vested \$ 3,590 of employee leave benefits, which is recorded within the general long-term obligations account group.

HIVERNON DAVEN PARKER MORGANTO
ASSESSMENT DISTRICT
Baton Rouge, Louisiana

NOTES TO THE COMPONENT UNIT FINANCIAL STATEMENTS
December 31, 2000 and 1999

4. AD VALOREM TAXES

The following is a summary of authorized and levied ad valorem taxes:

	2000	1999
Authorized Millage	8.86	8.79
Levied Millage	8.86	8.79

5. PENSION PLAN

Substantially all employees of the municipal government district are members of the Parishial Employees Retirement System of Louisiana (System), a multiple-employer (cost-sharing) public employee retirement system (PERSA) controlled and administered by a separate board of trustees. The pension plan issues a stand-alone financial report which is available to the public. This System is composed of two distinct plans, Plan A and Plan B, with separate assets and benefits provisions. Employees of the district are members of Plan A.

All permanent employees working at least 20 hours per week and who are paid wholly or in part from the district's funds are eligible to participate in the system. Under Plan A, employees may retire at or after age 60 with at least 10 years of creditable service, at or after age 55 with at least 25 years of creditable service, or at any age with at least 30 years of creditable service are entitled to a retirement benefit, payable monthly for life, equal to 3% of their final-average salary for each year of creditable service. However, for those employees who were members of the supplemental plan only prior to January 1, 1980, the benefit is equal to one per cent of the final-average salary plus \$ 34 for each year of supplemental-plan-only service earned prior to January 1, 1980. Final average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least the amount of creditable service stated above and who do not withdraw their employee contributions may retire at the ages specified above and receive the benefit started to their date of termination. The system also provides death and disability benefits. Benefits are established by state statute.

Contributions to the system include one-fourth of one per cent of the taxes shown to be collectible by the tax rolls of each parish, except Orleans and East Baton Rouge Parishes. These tax dollars are divided between Plan A and Plan B based proportionately on the salaries of the active members of each plan. State statute requires covered employees to contribute a percentage of their salaries to the System. As provided by the Louisiana Revised Statutes 11:183, the employer contributions are determined by actuarial evaluation and are subject to change each year based on the results of the valuation for the prior year.

The following provides other data items required by GASB 27:

	12/31/00	12/31/99	12/31/98
Required Contribution Rates:			
Employees	9.58%	9.58%	9.58%
Employer	7.75%	7.75%	8.08%
Current Year-Covered Payroll	230,831	198,071	186,415

**JEFFERSON DAVIS PARISH MOSQUITO
ABATEMENT DISTRICT**
Bossier, Louisiana

NOTES TO THE COMPONENT UNIT FINANCIAL STATEMENTS
December 31, 2000 and 1999

6. CHANGES IN GENERAL LONG-TERM OBLIGATIONS

The following is a summary of the long-term obligation transactions for the two years ended December 31, 2000.

Compensated abatement 12/31/98	\$ 1,003
Additional:	
1999	171
2000	<u>101</u>
Compensated abatement 12/31/00	\$ 1,175

7. COMPENSATION OF COMMISSIONERS

As provided by Louisiana Revised Statute 50:7721 the board of commissioners serves without compensation.

8. USE OF ESTIMATES

The preparation of Jefferson Davis Parish Mosquito Abatement District's financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from these estimates.

9. OFF-BALANCE SHEET RISK

The district purchases commercial insurance to reduce the risk of loss due to liability claims and loss due to physical damage to fixed assets should they occur.

FREDERICK, NORTON, ROBERT & SCHULTHESS

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REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

**The Board of Directors
Jefferson Davis Parish Mosquito Abatement District**

We have audited the component unit financial statements of Jefferson Davis Parish Mosquito Abatement District as of December 31, 2000 and for the two years ended December 31, 2000, and have issued our report thereon dated May 18, 2001, which was unqualified. We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether Jefferson Davis Parish Mosquito Abatement District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Jefferson Davis Parish Mosquito Abatement District's internal control over financial reporting, in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no material

involving the interest earned over financial reporting and its operation that we consider to be material weaknesses.

This report is intended for the information of the Board of Commissioners, Management and the Legislative Auditors. This notation is not intended to limit the distribution of the report, which is a matter of public record.



Frederick, Minton, Robert & Schellhorn

May 18, 2004

**FREDERICK, NORTON,
ROBERT & SCHULTHESS**

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REPORT ON ADDITIONAL INFORMATION

Board of Directors
Jefferson Davis Parish Mosquito Abatement District
Bossier, Louisiana

Our report on our audit of the basic financial statements of Jefferson Davis Parish Mosquito Abatement District as of December 31, 2000 and for the two years ended December 31, 2000 appears on page one. The audit was made for the purpose of forming an opinion on the basic financial statements taken as a whole. The additional information is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedure applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Frederick, Norton, Robert & Schultness

Frederick, Norton, Robert & Schultness

May 18, 2001

Jefferson Davis Parish Municipal Attestation District

Schedule of Findings and Questioned Costs

As of December 31, 2000

SECTION I: Summary of Auditor's Reports

a. Report on Internal Control and Compliance Material to the Financial Statements

Internal Control

Material Weaknesses ____ Yes **X** No

Other Reportable Conditions ____ Yes **X** No

Compliance

Compliance Material to Financial Statements ____ Yes **X** No

b. Federal Awards

There were no Federal Program Disruptions

c. Identification of Major Programs

There were no Federal Program Disruptions

SECTION II: Financial Statement Finding

No Findings to Report

SECTION III: Federal Award Findings and Questioned Costs

There were no matters reported.

Juventus Davis Parish Mosquito Abatement District

Schedule of Prior Year Findings

As of December 31, 2000

SECTION I: INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENTS		
	NO FINDINGS TO REPORT	
SECTION II: INTERNAL CONTROL AND COMPLIANCE MATERIAL TO OTHER ASSESS		
	NO FINDINGS TO REPORT	
SECTION III: MANAGEMENT LETTER		
	NO FINDINGS TO REPORT	